

**UNITED STATES BANKRUPTCY COURT  
MIDDLE DISTRICT OF NORTH CAROLINA**

In Re: Blair W. Elinoff                    SS# xxx-xx-0818        )  
    SS# xxx-xx-4550        )  
    )  
    )    No: B-10-80384 C-13D  
Hazel Joyce Elinoff                        )  
    )  
    )  
Debtors                                      )

**ORDER**

This matter coming before the Court upon the Motion of Richard M. Hutson, II, Trustee for the above-referenced Debtors, to allow the Internal Revenue Service (“IRS”) a claim in the amount of \$101,216.80 for 2003 through 2009 taxes and penalties and there being no filed objection to the Motion within the time period set forth in the Notice issued on January 25, 2011 by the Clerk of Court setting March 7, 2011 as the deadline for filing objections to the Motion and the Court, after considering the Motion, finds the Motion should be allowed; therefore, it is ORDERED

1. The IRS is allowed a secured claim of \$11,364.00 with interest at the rate of 4% per annum payable in monthly installments of \$220.00.
2. The IRS is allowed and unsecured priority claim of \$25,134.25 to be paid pro rata per month without interest.
3. The IRS is allowed an unsecured general claim of \$64,718.55.

**PARTIES TO BE SERVED**  
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